

**IN THE UNITED STATES PATENT AND
TRADEMARK OFFICE**

AMENDMENT

Applicant: Nam	Docket No. KIM-10113
Serial No.: 10/686,389	Group Art Unit: 2626
Filed: October 14, 2003	Examiner: Siedler, Dorothy S.
Title: PREPROCESSING OF DIGITAL AUDIO DATA FOR MOBILE AUDIO CODECS	

**RESPONSE TO ADVISORY ACTION
DATED December 18, 2007**

Mail Stop RCE
The Commissioner of Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

The following is responsive to the Advisory Action mailed December 18, 2007.
Applicants respectfully request a three (3) month extension, the fee for which is included
herewith, and reconsideration of the application in view of the following:

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 7 of this paper.